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By: **Delegate Elmore**

Introduced and read first time: January 28, 2004

Assigned to: Ways and Means

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Committee Report: Favorable

House action: Adopted

Read second time: March 2, 2004

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Somerset County - Hotel Rental Tax - Rate**

3 FOR the purpose of altering the maximum hotel rental tax rate in Somerset County;  
4 and generally relating to hotel rental taxes.

5 BY repealing and reenacting, with amendments,  
6 Article 24 - Political Subdivisions - Miscellaneous Provisions  
7 Section 9-304(b)(8)  
8 Annotated Code of Maryland  
9 (2001 Replacement Volume and 2003 Supplement)

10 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
11 MARYLAND, That the Laws of Maryland read as follows:

12 **Article 24 - Political Subdivisions - Miscellaneous Provisions**

13 9-304.

14 (b) An authorized county may not set a hotel rental tax rate that exceeds:

15 (8) [3%] 5% in Somerset County;

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
17 July 1, 2004.

